

The Federal Government should not be micromanaging State tax systems. If we have the expense, we ought to allow the deduction. If we are going to allow the deduction of State sales taxes, we should allow it no matter where the taxpayers live.

I hope we will oppose this management from the Federal Government of how a State ought to conduct its tax system.

I yield the floor and urge opposition to the motion.

The PRESIDING OFFICER. The question is on agreeing to the Hutchison motion to instruct conferees.

Mrs. HUTCHISON. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The assistant legislative clerk called the roll.

The result was announced—yeas 75, nays 25, as follows:

[Rollcall Vote No. 19 Leg.]

YEAS—75

Akaka	Dole	McCain
Alexander	Domenici	McConnell
Allard	Durbin	Murkowski
Allen	Ensign	Murray
Bayh	Enzi	Nelson (FL)
Bennett	Feinstein	Nelson (NE)
Boxer	Frist	Obama
Brownback	Graham	Pryor
Bunning	Grassley	Reid
Burns	Hagel	Roberts
Burr	Hatch	Salazar
Cantwell	Hutchison	Santorum
Chafee	Inhofe	Schumer
Chambliss	Inouye	Sessions
Clinton	Isakson	Shelby
Coburn	Johnson	Smith
Cochran	Kerry	Snowe
Coleman	Kohl	Specter
Collins	Kyl	Stevens
Cornyn	Levin	Talent
Craig	Lieberman	Thomas
Crapo	Lincoln	Thune
Dayton	Lott	Vitter
DeMint	Lugar	Voinovich
DeWine	Martinez	Warner

NAYS—25

Baucus	Feingold	Mikulski
Biden	Gregg	Reed
Bingaman	Harkin	Rockefeller
Bond	Jeffords	Sarbanes
Byrd	Kennedy	Stabenow
Carper	Landrieu	Sununu
Conrad	Lautenberg	Wyden
Dodd	Leahy	
Dorgan	Menendez	

The motion was agreed to.

The PRESIDING OFFICER. The Senator from New Jersey.

Mr. LAUTENBERG. Mr. President, the motion is simple. It says the conferees need to come back with a final bill that does not increase the national debt. So if you vote against this, you are saying it is OK to increase the national debt. Lord knows what we have by way of debt. It is drowning us and will be paid for by our children and our grandchildren. It is reckless to charge \$50 billion on our Nation's credit card when we have another option. We can pay for these tax cuts by closing the egregious tax loopholes such as the \$6 billion for oil companies with record earnings—on the front page of the paper this morning.

Whether you voted for or against the bill, we should all agree that we should not stick future generations with the bill.

That is what my motion says. It is very simple.

On Valentines Day, vote against increasing the national debt.

Mr. GRASSLEY. Mr. President, I would like to inform the Senator from New Jersey that his motion would increase taxes on people in New Jersey through dividends of \$838,000 and capital gains of \$270,000.

If we don't do something about AMT, 600,000 people from New Jersey suffer; if we don't have the college tuition tax deduction, 121,000; and teacher deduction, 127,000.

I don't know how anybody would want to increase taxes on people in their States by that amount of money. If you take the approach of the Senator from New Jersey and have to offset all of these things, there are not enough offsets to go around to take care of the 100 ideas we have of where taxes ought to be reduced.

We now have taxes of 18 percent coming into the country into the Gross National Product for a 60-year high.

How high do taxes have to be to satisfy the Senator from New Jersey that taxes are high enough?

The PRESIDING OFFICER. The Senator's time has expired.

The question is on agreeing to the motion to instruct.

Mr. LAUTENBERG. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second. The clerk will call the roll.

The legislative clerk called the roll.

The result was announced—yeas 46, nays 54, as follows:

[Rollcall Vote No. 20 Leg.]

YEAS—46

Akaka	Feingold	Murray
Bayh	Feinstein	Nelson (FL)
Biden	Harkin	Nelson (NE)
Bingaman	Inouye	Obama
Boxer	Jeffords	Pryor
Byrd	Johnson	Reed
Cantwell	Kennedy	Reid
Carper	Kerry	Rockefeller
Chafee	Kohl	Salazar
Clinton	Lautenberg	Sarbanes
Coburn	Leahy	Schumer
Conrad	Levin	Stabenow
Dayton	Lieberman	Voinovich
Dodd	Lincoln	Wyden
Dorgan	Menendez	
Durbin	Mikulski	

NAYS—54

Alexander	DeMint	Lott
Allard	DeWine	Lugar
Allen	Dole	Martinez
Baucus	Domenici	McCain
Bennett	Ensign	McConnell
Bond	Enzi	Murkowski
Brownback	Frist	Roberts
Bunning	Graham	Santorum
Burns	Grassley	Sessions
Burr	Gregg	Shelby
Chambliss	Hagel	Smith
Cochran	Hatch	Snowe
Coleman	Hutchison	Specter
Collins	Inhofe	Stevens
Cornyn	Isakson	
Craig	Kyl	
Crapo	Landrieu	

Sununu
Talent

Thomas
Thune

Vitter
Warner

The motion was rejected.

RECESS

Mr. GRASSLEY. Mr. President, I ask unanimous consent the Senate stand in recess until 2:15 today for weekly policy luncheons.

There being no objection, the Senate, at 12:23 p.m., recessed until 2:15 p.m. and reassembled when called to order by the Presiding Officer (Mr. VOINOVICH).

TAX RELIEF EXTENSION RECONCILIATION ACT OF 2005—Continued

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. SPECTER. Mr. President, the pending business is the motion to waive the budget point of order, is it not?

The PRESIDING OFFICER. H.R. 4297 is still the pending question.

Under the previous order, the Chair appoints Mr. GRASSLEY, Mr. KYL, and Mr. BAUCUS conferees on the part of the Senate.

Mr. ROCKEFELLER. Mr. President I am very pleased that the Senate is taking the necessary steps today to move forward with a reasonable tax relief package. In the coming days, conferees from the Senate and the House will work together to craft a final bill for the President to sign. Yesterday and today, I supported a number of motions offered by my colleagues to instruct our conferees to maintain the Senate's position because, indeed, the Senate package enjoys bipartisan support.

I am very proud that the Senate legislation also includes a bipartisan amendment that I worked hard to develop that will stimulate investment in mine safety. Our amendment has two key components. The first provision allows accelerated depreciation to encourage mines to invest in new telecommunications technology, tracking devices, improved breathing apparatus, and other critical safety equipment. The second major initiative provides incentives for the creation of additional mine safety rescue teams. While a miner is trapped, he or she should not have to wait for hours for a rescue team to arrive from far away.

West Virginia, Appalachia, and our entire Nation have been stunned and saddened by the recent mine tragedies in West Virginia, Kentucky, and Utah that took the lives of 18 miners and devastated families, friends, and communities. I have visited our West Virginia communities and spoken with families and officials. In the memory of these brave miners, we must take bold and swift action to promote mine safety. We owe it to coal miners who continue to work in mines to do all we can to improve their safety.

Coal mining is hard, dangerous work. But coal is the fuel for more than 50